

AMENDMENTS TO THE SPECIFICATION:

Please replace the Abstract of the Disclosure with the following rewritten Abstract which appears on a separate sheet in the Appendix.

Page 1, between lines 2 and 3, insert the following heading:

--BACKGROUND OF THE INVENTION--.

Page 5, between lines 3 and 4, insert the following heading:

--SUMMARY OF THE INVENTION--.

Page 10, between lines 19 and 20, insert the following heading:

--BRIEF DESCRIPTION OF THE DRAWINGS--.

Page 13, before line 1, insert the following heading:

--DETAILED DESCRIPTION OF THE PREFERRED EMBODIMENTS--.

Page 15, please replace the last paragraph bridging pages 15 and 16, with the following amended paragraph:

B²
--According to a first embodiment of the process of the invention shown in Figures 4 and 5, after emplacement by winding on a mold indicated at M in Figure 5, in appropriate shapes and sizes, the successive strips 13 spaced from each other by an interval ~~[[15]]~~ 14 constituting the acoustic damping layer 10 of the panel, there is emplaced, also by winding, in line with the intervals 14, filaments forming narrow bands 16 by covering and slightly extending beyond said intervals 14.--

Page 19, please replace the paragraph beginning at line 5, with the following amended paragraph:

B³
--~~Figures 9 and 10~~ 10 and 11 show another modification according to which the strips 13 of the dissipating layer 10 are substantially wider than the filaments 16 of the preceding examples. The filaments 16 are disposed on opposite sides of the layer 10, but the covering of the intervals 14 is ensured only by the filaments 16 deposited on the flow side 7, the filaments 16'' on the other side serving only for structural reinforcement and covering only a portion of the strips 13.--